

Office of the Inspector General

June 10, 1999

Helen Hepner
Director
Management Analysis and Audit Program Support Staff

Acting Assistant Inspector General
for Audit

Single Audit of the State of West Virginia for the Fiscal Year Ended June 30, 1997
(A-77-99-00009)

This report presents the Social Security Administration's (SSA) portion of the State of West Virginia's Single Audit for State Fiscal Year 1997. Ernst and Young, Certified Public Accountants, performed the audit and their report on compliance is attached (see Appendix A).

For single audit purposes, the Office of Management and Budget assigns Federal programs a Catalog of Federal Domestic Assistance (CFDA) number. SSA's Disability Insurance and Supplemental Security Income programs are identified by CFDA number 96. SSA is responsible for resolving single audit findings reported under this CFDA number.

The audit reported that the Division of Rehabilitation Services¹ did not reconcile the Federal grant cash balances to those of the State Auditor's Office. Therefore, existing financial data by grant may not be accurate. We are recommending that SSA ensure appropriate corrective action is taken on Ernst and Young's recommendation (see Appendix B).

The Department of Health and Human Services' desk review concluded that the audit met Federal requirements (see Appendix C).

¹ The Division of Rehabilitation Services is the West Virginia Disability Determination Services' parent agency.

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Please send copies of the final Audit Clearance Document to Mark Bailey in Kansas City and Paul Wood in Baltimore. If you have questions contact Mark Bailey at (816) 936-5591.

Daniel R. Devlin

Attachments

cc:

Paul Wood, OIG/OA

Trudy Williams, MAAPSS